

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

COMMONWEALTH OF PUERTO RICO, and  
  
PUERTO RICO SALES TAX  
FINANCING CORPORATION,  
  
Debtors.

Title III

Case No. 17-01578 (LTS)

Case No. 17-01599

(Joint Administration Requested)

**CERTIFICATE OF SERVICE**

I, Hassan Alli-Balogun, depose and say that I am employed by Prime Clerk LLC (“*Prime Clerk*”), the proposed claims and noticing agent for the Debtors in the above-captioned cases pending under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA).

On May 10, 2017, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served via Email on the Master Email Service List attached hereto as **Exhibit A**:

- Motion of Debtors for Entry of Order Directing Joint Administration of Title III Cases and Granting Related Relief [Docket No. 41]
- Motion of Debtors for Order Approving Form of Notice of Commencement of Title III Cases and Related Matters, Approving Manner of Service and Publication thereof, and Granting Related Relief [Docket No. 42]
- Motion of Debtors for Order (A) Imposing and Rendering Applicable Local Bankruptcy Rules to These Title III Cases, (B) Authorizing Establishment of Certain Notice, Case Management, and Administrative Procedures, and (C) Granting Related Relief [Docket No. 43]
- Motion of Debtors for Entry of Order (A) Fixing Dates to File Creditor Matrix and List of Creditors and (B) Waiving Local Bankruptcy Rule 1007-1 to the extent such Rule is Applicable to These Title III Cases [Docket No. 44]
- Application of Debtors for Entry of Order Authorizing Employment and Payment of Prime Clerk LLC as Solicitation, Notice, and Claims Agent, *nunc pro tunc* to Petition Dates [Docket No. 45]

- Notice of Hearing on First Day Motions (Hearing scheduled for May 17, 2017 at 9:30 a.m. (Atlantic Standard Time)) [Docket No. 46]
- Order (On Hearing for First Day Motions scheduled for May 17, 2017 at 9:30 a.m. (Atlantic Time)) [Docket No. 58]
- Notice of Filing of Declaration in Support of Creditor Matrix Motion [Docket No. 59]
- Motion of Debtors for Entry of Order Confirming Authority of Banks to Continue Honoring Instructions and Payment Instruments with respect to the Debtors' Bank Accounts [Docket No. 60]
- Notice of Hearing on Motions (Hearing scheduled for May 17, 2017 at 9:30 a.m. (Atlantic Standard Time)) [Docket No. 61]

On May 10, 2017, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served via Overnight Mail on the Master Service List attached hereto as **Exhibit B**:

- Motion of Debtors for Entry of Order Directing Joint Administration of Title III Cases and Granting Related Relief [Docket No. 41]
- Motion of Debtors for Order Approving Form of Notice of Commencement of Title III Cases and Related Matters, Approving Manner of Service and Publication thereof, and Granting Related Relief [Docket No. 42]
- Motion of Debtors for Order (A) Imposing and Rendering Applicable Local Bankruptcy Rules to These Title III Cases, (B) Authorizing Establishment of Certain Notice, Case Management, and Administrative Procedures, and (C) Granting Related Relief [Docket No. 43]
- Motion of Debtors for Entry of Order (A) Fixing Dates to File Creditor Matrix and List of Creditors and (B) Waiving Local Bankruptcy Rule 1007-1 to the extent such Rule is Applicable to These Title III Cases [Docket No. 44]
- Application of Debtors for Entry of Order Authorizing Employment and Payment of Prime Clerk LLC as Solicitation, Notice, and Claims Agent, *nunc pro tunc* to Petition Dates [Docket No. 45]
- Notice of Hearing on First Day Motions (Hearing scheduled for May 17, 2017 at 9:30 a.m. (Atlantic Standard Time)) [Docket No. 46]
- Order (On Hearing for First Day Motions scheduled for May 17, 2017 at 9:30 a.m. (Atlantic Time)) [Docket No. 58]

On May 11, 2017, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served via Overnight Mail on the Master Service List attached hereto as **Exhibit B**:

- Notice of Filing of Declaration in Support of Creditor Matrix Motion [Docket No. 59]
- Motion of Debtors for Entry of Order Confirming Authority of Banks to Continue Honoring Instructions and Payment Instruments with respect to the Debtors' Bank Accounts [Docket No. 60]
- Notice of Hearing on Motions (Hearing scheduled for May 17, 2017 at 9:30 a.m. (Atlantic Standard Time)) [Docket No. 61]

Dated: May 11, 2017

  
Hassan Alli-Balogun

State of New York  
County of New York

Subscribed and sworn to (or affirmed) before me on May 11, 2017, by Hassan Alli-Balogun, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature:



PAUL PULLO  
Notary Public, State of New York  
No. 01PU6231078  
Qualified in Nassau County  
Commission Expires Nov. 15, 2018

**Exhibit A**

Exhibit A  
Master Email Service List  
Served via Email

DESCRIPTION	NAME	ADDRESS	EMAIL
Counsel to the Ad Hoc Committee for the Protection of Accrued Retirement Benefits of Puerto Rico's Public Employees and Retirees (the "Ad Hoc Retiree Committee")	A.J. Bennazar Zequeria	P.O. Box 194000 No. 212 San Juan PR 00919-4000	ajb@bennazar.org bgm.csp@bennazar.org
Counsel to National Public Finance Guarantee Corporation	Adsuar Muniz Goyco Seda & Perez-Ochoa, P.S.C.	Attn: Alexandra Casellas-Cabrera P.O. Box 70294 San Juan PR 00936-8294	acasellas@amgprlaw.com
Counsel to National Public Finance Guarantee Corporation	Adsuar Muniz Goyco Seda & Perez-Ochoa, P.S.C.	Attn: Eric Pérez-Ochoa P.O. Box 70294 San Juan PR 00936-8294	epo@amgprlaw.com
Counsel to National Public Finance Guarantee Corporation	Adsuar Muniz Goyco Seda & Perez-Ochoa, P.S.C.	Attn: Lourdes Arroyo Portela P.O. Box 70294 San Juan PR 00936-8294	larroyo@amgprlaw.com
Counsel to National Public Finance Guarantee Corporation	Adsuar Muniz Goyco Seda & Perez-Ochoa, P.S.C.	Attn: Luis A. Oliver Fraticelli P.O. Box 70294 San Juan PR 00936-8294	loliver@amgprlaw.com
Counsel to American Federation of State, County and Municipal Employees ("AFSCME")	AFSCME	Attn: Judith Rivlin, Teague P. Paterson, & Matthew S. Blumin 1101 17th Street NW Suite 900 Washington DC 20011	jrvlin@afscme.org tpaterson@afscme.org mblumin@afscme.org
Top 20 Unsecured Creditor	Baxter Sales & Distrib PR Corp	Attn: Eric Ruiz Malave & John Almeida One Baxter Park Way Deerfield IL 60015	eric_ruiz@baxter.com pat johnsen@baxter.com
Top 20 Unsecured Creditor	Baxter Sales & Distrib PR Corp	Attn: Eric Ruiz Malave & John Almeida P.O. Box 360002 San Juan PR 00936-0002	eric_ruiz@baxter.com pat johnsen@baxter.com
Top 20 Unsecured Creditor	Braxton School of Puerto Rico	Attn: Angelina Sosa K-2 Ave. San Patricio Guaynabo PR 00968	wmunoz@braxtonpr.com academico@braxtonpr.com braxton.dp@gmail.com
Counsel to FGIC	Butler Snow	Attn: Martin Sosland, Esq. 5430 LBJ Freeway Suite 1200 Dallas TX 75240	martin.sosland@butlersnow.com
Counsel to Assured	Cadwalader, Wickersham & Taft LLP	Attn: Mark Ellenberg, Esq. 700 Sixth Street, N.W. Washington DC 20001	mark.ellenberg@cwt.com
Top 20 Unsecured Creditor	Cardinal Health PR	Attn: Deborah Weitzman & Kaleny Nazario Bartolomei Centro Internacional de Distribucion PR-165 Km 2.4 Edificio 10 Guaynabo PR 00965	kalcny.nazario@cardinalhealth.com deborah.weitzman@cardinalhealth.com
Top 20 Unsecured Creditor	Cardinal Health PR	Attn: Deborah Weitzman & Kaleny Nazario Bartolomei P.O. Box 366211 San Juan PR 00936	kalcny.nazario@cardinalhealth.com deborah.weitzman@cardinalhealth.com
Top 20 Unsecured Creditor	Corporacion de Servicios Educativos de Yabucoa	Attn: Dr. Roque Diaz Tizol Sector Juan Martin Carretera #3 Km 93.7, Ruta 901 Yabucoa PR 00767	mmedina@cosey.org

Exhibit A  
Master Email Service List  
Served via Email

DESCRIPTION	NAME	ADDRESS	EMAIL
Counsel to Syncora	Debevoise & Plimpton LLP	Attn: My Chi To, Esq. 919 Third Avenue New York NY 10022	mcto@debevoise.com
Counsel to Assured Guaranty Corp. & Assured Guaranty Municipal Corp.	Diana Perez Seda	P.O. Box 364924 San Juan PR 00936-4924	dperez@cabprlaw.com
Counsel to The Employees Retirement System of the Government of the Commonwealth of Puerto Rico and and to The University of Puerto Rico	DLA Piper (Puerto Rico) LLC	Attn: Jose A. Sosa-Llorens Edificio Ochoa, Suite 401 500 Calle de la Tanca San Juan PR 00901-1969	jose.sosa@dlapiper.com
Counsel to The Employees Retirement System of the Government of the Commonwealth of Puerto Rico	DLA Piper LLP (US)	Attn: Richard A. Chesley 444 West Lake Street Suite 900 Chicago IL 60606-0089	richard.chesley@dlapiper.com
Top 20 Unsecured Creditor	Ediciones Santillana, Inc.	Attn: Daniel Sanz & Obed Betancourt Avenida Roosevelt 1506 Guaynabo PR 00968	dsanz@santillana.com ydejesus@santillana.com obetancourt@santillana.com
Top 20 Unsecured Creditor	Ediciones SM	Attn: Marisol Diaz Barrio Palmas 776 Calle 7, Suite 2 Calano PR 00962	consultas@sm-pr.com
Top 20 Unsecured Creditor	IKON Solutions, Inc	Attn: Pedro J. Latorre Negron 270 Avenida Munoz Rivera PH1 San Juan PR 00918	pedro.latorre@ikonpr.com
Top 20 Unsecured Creditor	Institucion Educativa NETS, LLC	Attn: Nydia T. Rodriguez Lopez 84-11 70 Street Sierra Bayamon Bayamon PR 00961	mrodriguez@netspr.com
IRS Insolvency Section	Internal Revenue Service	Attn: Centralized Insolvency Operation 2970 Market Street Philadelphia PA 19104-5016	Mimi.M.Wong@irscounsel.treas.gov
IRS Insolvency Section	Internal Revenue Service	Attn: Centralized Insolvency Operation P.O. Box 7346 Philadelphia PA 19101-7346	Mimi.M.Wong@irscounsel.treas.gov
Top 20 Unsecured Creditor	Kirkland & Ellis LLP	Attn: Travis Langenkamp & Michael F. Williams 655 Fifteenth Street, N.W. Washington DC 20005	mwilliams@kirkland.com
Top 20 Unsecured Creditor	KPMG, LLC	Attn: Angel Perez & Luisette Negron American Intl. Plaza, 250 Ave. Luis Munoz Rivera San Juan PR 00918	aperez@kpmg.com lnegron@kpmg.com
Counsel to Major COFINA Bondholders & Mutual Fund Group	Kramer Levin Naftalis & Frankel LLP	Attn: Amy Caton Thomas Moers Mayer, Philip Bentley, David E. Blabey, Jr., Douglas Buckley 1177 Avenue of the Americas New York NY 10036	acaton@kramerlevin.com tmayer@kramerlevin.com pbentley@kramerlevin.com dbuckley@kramerlevin.com
Counsel to CMA Architects & Engineers LLC	Law Offices of John E. Mudd	Attn: John E. Mudd P.O. Box 194134 San Juan PR 00919	jemudd@yahoo.com

Exhibit A  
Master Email Service List  
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DESCRIPTION	NAME	ADDRESS	EMAIL
Interested Party	Legal Partners, PSC.	Attn: Juan M. Suarez-Cobo 138 Winston Churchill Suite 316 San Juan PR 00926-6023	suarezcobo@gmail.com
Top 20 Unsecured Creditor	Manpower	Attn: Melissa Rivers 268 Munoz Rivera Ave Ground Floor San Juan PR 00918	melissa.rivera@manpower.com
Top 20 Unsecured Creditor	MC&CS	Attn: Carlos Colon Medina 428 Ave Excorial Caparra Hts Viejo San Juan PR 00926	ccolon@mccspr.com
Counsel to GSAM	McDermott Will and Emery	Attn: William Smith, Esq. 444 West Lake Street Chicago IL 60606-0029	wsmith@mwe.com
Counsel to Ambac	Milbank	Attn: Dennis F. Dunne, Esq. 28 Liberty Street New York NY 10005-1413	ddunne@milbank.com
Counsel to COFINA	Nixon Peabody	Attn: Robert Christmas, Esq. 437 Madison Avenue New York NY 10022-7039	rchristmas@nixonpeabody.com
Counsel to the Puerto Rico Fiscal Agency and Financial Advisory Authority on behalf of the Governor of Puerto Rico & AAFAF	O'Melveny & Myers LLP	Attn: John J. Rapisardi, Esq., Suzanne Uhland, Esq. & Peter Friedman, Esq. 7 Times Square New York NY 10036	jrapisardi@omm.com; suhland@omm.com; pfriedman@omm.com; dperez@omm.com
Counsel to the Oversight Board	O'Neil & Borges LLC	Attn: Herman D. Bauer, Esq. 250 Munoz Rivera Ave Suite 800 San Juan PR 00918-1813	herman.bauer@oneillborges.com
Counsel to GO Group	Paul, Weiss, Rifkind, Wharton & Garrison LLP	Attn: Andrew N. Rosenberg, Esq. 1285 Avenue of the Americas New York NY 10019-6064	arosenberg@paulweiss.com
Counsel to Backyard Bondholders	Picó & Blanco LLC	Attn: Ana M. del Toro Sabater, Esq. District View Plaza, Penthouse 644 Fernandez Juncos Avenue San Juan PR 00907	adtoro@pico-blanco.com
Counsel to the Oversight Board	Proskauer Rose LLP	Attn: Martin J. Bienenstock, Scott K. Rutsky, Paul V. Possinger, Ehud Barak & Maja Zerjal Eleven Times Square New York NY 10036-8299	mbienenstock@proskauer.com srutsky@proskauer.com ppossinger@proskauer.com ebarak@proskauer.com mzerjal@proskauer.com
Puerto Rico Fiscal Agency and Financial Advisory Authority	Puerto Rico Fiscal Agency and Financial Advisory Authority	Attn: Gerardo J. Portela & Franco Mohammad Yassin, Esq. Roberto Sánchez Vilella (Minillas) Government Center De Diego Ave. Stop 22 San Juan PR 00907	Gerardo.Portela@aafaf.pr.gov Mohammad.Yassin@aafaf.pr.gov
Top 20 Unsecured Creditor	Puerto Rico Telephone Company	Attn: Enrique Ortiz de Montellano Rangel 1515 F.D. Roosevelt Avenue Guaynabo PR 00968	enrique.ortiz@claropr.com

Exhibit A  
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DESCRIPTION	NAME	ADDRESS	EMAIL
Counsel to COFINA Senior Bondholders	Quinn Emanuel Urquhart & Sullivan, LLP	Attn: Susheel Kirpalani, Esq. 51 Madison Avenue, 22nd Floor New York NY 10010	susheelkirpalani@quinnemanuel.com
Counsel to BNY Mellon, as Indenture Trustee for Senior and Subordinated COFINA Bondholders	Reed Smith LLP	Attn: Eric Schaffer, Esq. Reed Smith Centre 225 Fifth Avenue Pittsburgh PA 15222	eschaffer@reedsmith.com
Counsel to American Federation of State, County and Municipal Employees ("AFSCME")	Rodriguez Banchs, CSP	Attn: Manuel A. Rodríguez Banchs P.O. Box 368006 San Juan PR 00936-8006	manuel@rodriguezbanchs.com
Counsel to American Federation of State, County and Municipal Employees ("AFSCME")	Saul Ewing LLP	Attn: Sharon L. Levine & Dipesh Patel 1037 Raymond Blvd. Suite 1520 Newark NJ 07102	slevine@saul.com dpatel@saul.com
Securities and Exchange Commission - Headquarters	Securities & Exchange Commission	Attn: Secretary of the Treasury 100 F Street, NE Washington DC 20549	secbankruptcy@sec.gov NYROBankruptcy@sec.gov
Securities and Exchange Commission - Regional Office	Securities & Exchange Commission – NY Office	Attn: Bankruptcy Department Brookfield Place 200 Vesey Street, Suite 400 New York NY 10281-1022	bankruptcynoticeschr@sec.gov
Counsel to Mutual Fund Group	Toro, Colon, Mullet, Rivera & Sifre, P.S.C.	Attn: Manuel Fernandez-Bared, Linette Figueroa-Torres & Jane Patricia Van Kirk P.O. Box 195383 San Juan PR 00919-5383	mfb@tcmsrlaw.com lft@tcmsrlaw.com jvankirk@tcmsrlaw.com
Counsel to Cesar Castillo, Inc.	Totti & Rodríguez Díaz, PSC,	Attn: Daniel Molina López, Esq. P.O. Box 191732 San Juan PR 00919-1732	dml@trdlaw.com
Top 20 Unsecured Creditor	U.S. Army Corps of Engineers	Attn: President and General Counsel Annex Building, Fundacion Angel Ramos 2nd Floor Suite 202, Franklin Delano Roosevelt Avenue #383 San Juan PR 00917	
Office of the United States Trustee for the District of Puerto Rico	US Trustee for the District of Puerto Rico	Attn: Monsita Lecaroz Arribas Edificio Ochoa 500 Tanca Street Suite 301 San Juan PR 00901-1922	USTP.Region21@usdoj.gov
Counsel to Lehman Brothers Holdings Inc.	Weil, Gotshal & Manges LLP	Attn: Garrett A. Fail 767 Fifth Avenue New York NY 10153	garrett.fail@weil.com
Counsel to NPFG	Weil, Gotshal & Manges LLP	Attn: Marcia L. Goldstein, Esq. 767 Fifth Avenue New York NY 10153-0119	marcia.goldstein@weil.com
Counsel to UBS Family of Funds and Puerto Rico Family of Funds	White & Case LLP	Attn: John K. Cunningham, Esq. Southeast Financial Center 200 South Biscayne Blvd Ste 4900 Miami FL 33131-2352	jcunningham@whitecase.com



Exhibit A  
Master Email Service List  
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DESCRIPTION	NAME	ADDRESS	EMAIL
Counsel to Cardinal Health PR 120, Inc. ("Cardinal Health")	William M. Vidal-Carvajal Law Office, P.S.C.	Attn: William M. Vidal-Carvajal, Esq. MCS Plaza Ponce de León Avenue, Suite 801 San Juan PR 00917	william.m.vidal@gmail.com
Interested Party	William Santiago-Sastre, Esq.	William Santiago-Sastre, Esq. USDCPR 201106 P.O. Box 1801 Sabana Seca PR 00952-1801	wssbankruptcy@gmail.com
Top 20 Unsecured Creditor	Workforce Training and Employment Center, Inc. (WOTEC)	Attn: Rosa J. Orama Ortiz Marginal 65 Infanteria #23 Urb. San Agustin San Juan PR 00925	info@wotecpr.org

**Exhibit B**

Exhibit B

Master Service List  
Served via Overnight Mail

DESCRIPTION	NAME	ADDRESS
Counsel to the Ad Hoc Committee for the Protection of Accrued Retirement Benefits of Puerto Rico's Public Employees and Retirees (the "Ad Hoc Retiree Committee")	A.J. Bennazar Zequeria	P.O. Box 194000 No. 212 San Juan PR 00919-4000
Counsel to National Public Finance Guarantee Corporation	Adsuar Muniz Goyco Seda & Perez-Ochoa, P.S.C.	Attn: Alexandra Casellas-Cabrera P.O. Box 70294 San Juan PR 00936-8294
Counsel to National Public Finance Guarantee Corporation	Adsuar Muniz Goyco Seda & Perez-Ochoa, P.S.C.	Attn: Eric Pérez-Ochoa P.O. Box 70294 San Juan PR 00936-8294
Counsel to National Public Finance Guarantee Corporation	Adsuar Muniz Goyco Seda & Perez-Ochoa, P.S.C.	Attn: Lourdes Arroyo Portela P.O. Box 70294 San Juan PR 00936-8294
Counsel to National Public Finance Guarantee Corporation	Adsuar Muniz Goyco Seda & Perez-Ochoa, P.S.C.	Attn: Luis A. Oliver Fraticelli P.O. Box 70294 San Juan PR 00936-8294
Counsel to American Federation of State, County and Municipal Employees ("AFSCME")	AFSCME	Attn: Judith Rivlin, Teague P. Paterson, & Matthew S. Blumin 1101 17th Street NW Suite 900 Washington DC 20011
Federal Agency	AmeriCorps	Attn: Kim Mansaray 1201 New York Ave., NW Washington DC 20525
Top 20 Unsecured Creditor	Baxter Sales & Distrib PR Corp	Attn: Eric Ruiz Malave & John Almeida One Baxter Park Way Deerfield IL 60015
Top 20 Unsecured Creditor	Baxter Sales & Distrib PR Corp	Attn: Eric Ruiz Malave & John Almeida P.O. Box 360002 San Juan PR 00936-0002
Top 20 Unsecured Creditor	Braxton School of Puerto Rico	Attn: Angelina Sosa K-2 Ave. San Patricio Guaynabo PR 00968
Counsel to FGIC	Butler Snow	Attn: Martin Sosland, Esq. 5430 LBJ Freeway Suite 1200 Dallas TX 75240
Counsel to Assured	Cadwalader, Wickersham & Taft LLP	Attn: Mark Ellenberg, Esq. 700 Sixth Street, N.W. Washington DC 20001

Exhibit B

Master Service List

Served via Overnight Mail

DESCRIPTION	NAME	ADDRESS
Top 20 Unsecured Creditor	Cardinal Health PR	Attn: Deborah Weitzman & Kaleny Nazario Bartolomei Centro Internacional de Distribucion PR-165 Km 2.4 Edificio 10 Guaynabo PR 00965
Top 20 Unsecured Creditor	Cardinal Health PR	Attn: Deborah Weitzman & Kaleny Nazario Bartolomei P.O. Box 366211 San Juan PR 00936
Top 20 Unsecured Creditor	Cede & Co., as nominee of the Depositary Trust Company2	Attn: President and General Counsel 55 Water St. New York NY 10041
Top 20 Unsecured Creditor	Cesar Castillo Inc.	Attn: Jose L. Castillo P.O. Box 191149 San Juan PR 00919-1149
United States District Court for the District of Puerto Rico	Chambers of Honorable Laura T. Swain	150 Carlos Chardón Street Federal Building, Office 150 San Juan PR 00918-1767
Top 20 Unsecured Creditor	Corporacion de Servicios Educativos de Yabucoa	Attn: Dr. Roque Diaz Tizol Sector Juan Martin Carretera #3 Km 93.7, Ruta 901 Yabucoa PR 00767
Top 20 Unsecured Creditor	COSALL	Attn: Jorge I. Valentin Ascncio Carr 181 Km 2.0 Trujillo Alto PR 00976
Top 20 Unsecured Creditor	COSALL	Attn: Jorge I. Valentin Ascncio P.O. Box 1858 Trujillo Alto PR 00977
Counsel to Syncora	Debevoise & Plimpton LLP	Attn: My Chi To, Esq. 919 Third Avenue New York NY 10022
Puerto Rico Department of Justice	Departamento de Justicia de Puerto Rico	Apartado 9020192 San Juan PR 00902-0192
Federal Agency	Department of Defense (DOD)	Attn: Jim Mattis 1400 Defense Pentagon Washington DC 20301-1400
Federal Agency	Department of Energy (DOE)	Attn: Rick Perry 1000 Independence Ave., SW Washington DC 20585

Exhibit B

Master Service List  
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DESCRIPTION	NAME	ADDRESS
Federal Agency	Department of Homeland Security (DHS)	Attn: John F. Kelly 245 Murray Lane., SW Washington DC 20528-0075
Federal Agency	Department of housing and Urban Development (HUD)	Attn: Ben Carson 451 7th Street., SW Washington DC 20410
Federal Agency	Department of Human and Health Services	Attn: Thomas E. Price 200 Independence Ave, SW Washington DC 20201
Federal Agency	Department of the Interior (DOI)	Attn: Ryan Zinke 1849 C St., NW Washington DC 20240
Federal Agency	Department of Transportation (DOT)	Attn: Elaine L. Chao 1200 New Jersey Ave., SE Washington DC 20590
Federal Agency	Department of Veterans Affairs (VA)	Attn: David J Shulkin 810 Vermont Ave., NW Washington DC 20420
Counsel to Assured Guaranty Corp. & Assured Guaranty Municipal Corp.	Diana Perez Seda	P.O. Box 364924 San Juan PR 00936-4924
Counsel to The Employees Retirement System of the Government of the Commonwealth of Puerto Rico and and to The University of Puerto Rico	DLA Piper (Puerto Rico) LLC	Attn: Jose A. Sosa-Llorens Edificio Ochoa, Suite 401 500 Calle de la Tanca San Juan PR 00901-1969
Counsel to The Employees Retirement System of the Government of the Commonwealth of Puerto Rico	DLA Piper LLP (US)	Attn: Richard A. Chesley 444 West Lake Street Suite 900 Chicago IL 60606-0089
Federal Agency	Economic and Statistics Administrations	Attn: Brad Burke 1401 Constitution Ave., NW Washington DC 20230
Top 20 Unsecured Creditor	Ediciones Santillana, Inc.	Attn: Daniel Sanz & Obed Betancourt Avenida Roosevelt 1506 Guaynabo PR 00968
Top 20 Unsecured Creditor	Ediciones SM	Attn: Marisol Diaz Barrio Palmas 776 Calle 7, Suite 2 Calano PR 00962

Exhibit B

Master Service List  
Served via Overnight Mail

DESCRIPTION	NAME	ADDRESS
Federal Agency	Environmental Protection Agency (EPA)	Attn: Ariel Rios 1200 Pennsylvania Ave., NW Washington DC 20460
Top 20 Unsecured Creditor	EVERTEC Inc.	Attn: President and General Counsel Carr. #176 km. 1.3 Cupey Bajo Rio Piedras PR 00926
Federal Agency	Federal Communications Commission (FCC)	Attn: Ajit Pai 445 12th St., SW Washington DC 20554
Federal Agency	Federal Emergency Management Agency (FEMA)	Attn: Bob Fenton 500 C St., SW Washington DC 20472
Top 20 Unsecured Creditor	IKON Solutions, Inc	Attn: Pedro J. Latorre Negron 270 Avenida Munoz Rivera PH1 San Juan PR 00918
Top 20 Unsecured Creditor	Institucion Educativa NETS, LLC	Attn: Nydia T. Rodriguez Lopez 84-11 70 Street Sierra Bayamon Bayamon PR 00961
Top 20 Unsecured Creditor	Kirkland & Ellis LLP	Attn: Travis Langenkamp & Michael F. Williams 655 Fifteenth Street, N.W. Washington DC 20005
Top 20 Unsecured Creditor	KPMG, LLC	Attn: Angel Perez & Luisette Negron American Intl. Plaza, 250 Ave. Luis Munoz Rivera San Juan PR 00918
Counsel to Major COFINA Bondholders & Mutual Fund Group	Kramer Levin Naftalis & Frankel LLP	Attn: Amy Caton Thomas Moers Mayer, Philip Bentley, David E. Blabey, Jr., Douglas Buckley 1177 Avenue of the Americas New York NY 10036
Counsel to CMA Architects & Engineers LLC	Law Offices of John E. Mudd	Attn: John E. Mudd P.O. Box 194134 San Juan PR 00919
Interested Party	Legal Partners, PSC.	Attn: Juan M. Suarez-Cobo 138 Winston Churchill Suite 316 San Juan PR 00926-6023

Exhibit B

Master Service List  
Served via Overnight Mail

DESCRIPTION	NAME	ADDRESS
Top 20 Unsecured Creditor	Manpower	Attn: Melissa Rivers 268 Munoz Rivera Ave Ground Floor San Juan PR 00918
Top 20 Unsecured Creditor	MC&CS	Attn: Carlos Colon Medina 428 Ave Excorial Caparra Hts Viejo San Juan PR 00926
Counsel to GSAM	McDermott Will and Emery	Attn: William Smith, Esq. 444 West Lake Street Chicago IL 60606-0029
Top 20 Unsecured Creditor	Microsoft	Attn: Jenny Rivera City View Plaza I Suite 107 #48 State Road 165 Km 1.2 Guaynabo PR 00968
Counsel to Ambac	Milbank	Attn: Dennis F. Dunne, Esq. 28 Liberty Street New York NY 10005-1413
Counsel to COFINA	Nixon Peabody	Attn: Robert Christmas, Esq. 437 Madison Avenue New York NY 10022-7039
Counsel to the Oversight Board	O'Neil & Borges LLC	Attn: Herman D. Bauer, Esq. 250 Munoz Rivera Ave Suite 800 San Juan PR 00918-1813
Counsel to GO Group	Paul, Weiss, Rifkind, Wharton & Garrison LLP	Attn: Andrew N. Rosenberg, Esq. 1285 Avenue of the Americas New York NY 10019-6064
Counsel to Backyard Bondholders	Picó & Blanco LLC	Attn: Ana M. del Toro Sabater, Esq. District View Plaza, Penthouse 644 Fernandez Juncos Avenue San Juan PR 00907
Counsel to the Oversight Board	Proskauer Rose LLP	Attn: Martin J. Bienenstock, Scott K. Rutsky, Paul V. Possinger, Ehud Barak & Maja Zerjal Eleven Times Square New York NY 10036-8299
Puerto Rico Fiscal Agency and Financial Advisory Authority	Puerto Rico Fiscal Agency and Financial Advisory Authority	Attn: Gerardo J. Portela & Franco Mohammad Yassin, Esq. Roberto Sánchez Vilella (Minillas) Government Center De Diego Ave. Stop 22 San Juan PR 00907

Exhibit B

Master Service List  
Served via Overnight Mail

DESCRIPTION	NAME	ADDRESS
Top 20 Unsecured Creditor	Puerto Rico Telephone Company	Attn: Enrique Ortiz de Montellano Rangel 1515 F.D. Roosevelt Avenue Guaynabo PR 00968
Counsel to COFINA Senior Bondholders	Quinn Emanuel Urquhart & Sullivan, LLP	Attn: Susheel Kirpalani, Esq. 51 Madison Avenue, 22nd Floor New York NY 10010
Counsel to BNY Mellon, as Indenture Trustee for Senior and Subordinated COFINA Bondholders	Reed Smith LLP	Attn: Eric Schaffer, Esq. Reed Smith Centre 225 Fifth Avenue Pittsburgh PA 15222
Counsel to American Federation of State, County and Municipal Employees ("AFSCME")	Rodriguez Banchs, CSP	Attn: Manuel A. Rodríguez Banchs P.O. Box 368006 San Juan PR 00936-8006
Counsel to American Federation of State, County and Municipal Employees ("AFSCME")	Saul Ewing LLP	Attn: Sharon L. Levine & Dipesh Patel 1037 Raymond Blvd. Suite 1520 Newark NJ 07102
Federal Agency	Small business Administration (SBA)	Attn: Linda McMahon 409 3rd St., SW Washington DC 20416
Counsel to Mutual Fund Group	Toro, Colon, Mullet, Rivera & Sifre, P.S.C.	Attn: Manuel Fernandez-Bared, Linette Figueroa-Torres & Jane Patricia Van Kirk P.O. Box 195383 San Juan PR 00919-5383
Top 20 Unsecured Creditor	Total Petroleum Corps.	Attn: Luis Llado P.O. Box 326916 San Juan PR 00936-2916
Counsel to Cesar Castillo, Inc.	Totti & Rodríguez Díaz, PSC,	Attn: Daniel Molina López, Esq. P.O. Box 191732 San Juan PR 00919-1732
Top 20 Unsecured Creditor	U.S. Army Corps of Engineers	Attn: President and General Counsel Annex Building, Fundacion Angel Ramos 2nd Floor Suite 202, Franklin Delano Roosevelt Avenue #383 San Juan PR 00917
Federal Agency	US Army Corps of Engineers	Attn: Todd T. Semonite 441 G St., NW Washington DC 20548



Exhibit B

Master Service List

Served via Overnight Mail

DESCRIPTION	NAME	ADDRESS
Office of the United States Attorney for the District of Puerto Rico	US Attorney for the District of Puerto Rico	Attn: Rosa E. Rodriguez-Velez, U.S. Attorney Torre Chardón, Suite 1201 350 Carlos Chardón Street San Juan PR 00918
Federal Agency	US Department of Agriculture	Attn: Sonny Perdue 1400 Independence Ave., SW Washington DC 20250
Federal Agency	US Department of Commerce	Attn: Wilbur Ross 1401 Constitution Ave., NW Washington DC 20230
Federal Agency	US Department of Education (ED)	Attn: Betsy DeVos 400 Maryland Ave., SW Washington DC 20202
Federal Agency	US Department of Health and Services	Attn: Amanda Barlow 330 C St., SW Washington DC 20201
Federal Agency	US Department of Justice (DOJ)	Attn: Jeff Sessions 950 Pennsylvania Ave., NW Washington DC 20530
Federal Agency	US Department of Labor (DOL)	Attn: Alexander R. Acosta Frances Perkins Building 200 Constitution Ave Washington DC 20210
Office of the United States Trustee for the District of Puerto Rico	US Trustee for the District of Puerto Rico	Attn: Monsita Lecaroz Arribas Edificio Ochoa 500 Tanca Street Suite 301 San Juan PR 00901-1922
Counsel to Lehman Brothers Holdings Inc.	Weil, Gotshal & Manges LLP	Attn: Garrett A. Fail 767 Fifth Avenue New York NY 10153
Counsel to NPFG	Weil, Gotshal & Manges LLP	Attn: Marcia L. Goldstein, Esq. 767 Fifth Avenue New York NY 10153-0119
Counsel to UBS Family of Funds and Puerto Rico Family of Funds	White & Case LLP	Attn: John K. Cunningham, Esq. Southeast Financial Center 200 South Biscayne Blvd Ste 4900 Miami FL 33131-2352

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DESCRIPTION	NAME	ADDRESS
Counsel to Cardinal Health PR 120, Inc. ("Cardinal Health")	William M. Vidal-Carvajal Law Office, P.S.C.	Attn: William M. Vidal-Carvajal, Esq. MCS Plaza Ponce de León Avenue, Suite 801 San Juan PR 00917
Interested Party	William Santiago-Sastre, Esq.	William Santiago-Sastre, Esq. USDCPR 201106 P.O. Box 1801 Sabana Seca PR 00952-1801
Top 20 Unsecured Creditor	Workforce Training and Employment Center, Inc. (WOTEC)	Attn: Rosa J. Orama Ortiz Marginal 65 Infanteria #23 Urb. San Agustin San Juan PR 00925